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**CLARK COUNTY**  
WASHINGTON

**AUDITOR**  
**GREG KIMSEY**

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## MEMORANDUM

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**Date:** December 15, 2004

**To:** Board of County Commissioners, Audit Oversight Committee,  
County Department Managers, and Elected Officials

**From:** Linda Bade, Operations Review Manager, Auditor's Office

**Subject:** Internal Control Receipting Reviews, 2004

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Audit Services, a department of the Auditor's Office, provides county managers with a review of internal controls surrounding receipting and the handling of cash in selected areas throughout the county. These reviews include unannounced cash counts, examination of internal controls and other safeguards over processing and receipting of cash, and loss investigations, as specifically requested.

In 2004, Audit Services reviewed 35 funds – or 43 percent – of the petty cash funds, change funds, checking accounts, and receipting functions that are in use in the county. The attached report provides a summary of the findings and recommendations stemming from our internal control reviews. While stated as generally as possible, these findings highlight key issues that have been found in the county's receipting and cash handling areas. They can serve as guidance for management's review of their own receipting functions.

This report also reviews all loss investigations that have occurred during 2004. Again, these are presented as guidance to management in reviewing their operations.

Finally, the report provides highlights from the 2004 fall fraud/internal control training that Audit Services provided to managerial and supervisory staff.

We have appreciated the assistance and cooperation that we receive from county staff in performing these internal control reviews. Should you have any questions or comments, please contact me at extension 4790.

**AUDIT SERVICES DEPARTMENT**  
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